

Job Title:	Business License Auditor
Job Description Number:	1408
Department/Division:	OMB/Revenue
Exemption Status:	Exempt
Pay Grade:	107
Immediate Supervisor:	Revenue Administrator
Normal Work Schedule:	Mon-Fri, 8 hours/day

Brief Description of the Job:

Conduct annual systematic inspections of the financial books and records of businesses to ensure correct reporting and compliance with City Business License Ordinances. Prepare for audits by selecting businesses or classifications of businesses to audit, developing and sending letters of notifications for audits, scheduling receipt of required information, working with business owners/representatives, accountants and CPAs on documents/information received and the interpretation of submitted internal documents. Use the documents and information gathered to determine the scope of the audit and identify areas of concern. Send results of audits (no additional fees due if reporting has been correct, credits given towards future license fees if over reported or fees and penalties if revenues under reported) to business owner/representative. Work with businesses to collect outstanding fees and penalties and to maintain the appropriate reporting on future licenses. Working on appeals of audit results. Collect all returned checks for Business License, Hospitality Tax and Building Permits. Handle businesses where there has been a change in ownerships and restructurings. Answer business licensing questions from internal and external customers. Work with businesses on various business licensing aspects. Liaison between Federal, State, and local agencies. Work with City departments on licensing related questions. Assist Revenue Administrator in training classes on license procedures and administer tests for new employees. Research and analysis on departmental special project.

Essential Functions:

Audits (40%): Prepare for audits by reviewing City business license files for variances in payment history, comparing the reported gross receipts of like businesses' payment history, checking the SCDOR reports for inconsistencies of payment history, and scanning publications on local business growth, expansions, and contracts. Select businesses to be audited from the information gathered and set up files on the selected businesses to document all action taken during the audit that will follow the audit process through to the maintenance of the files after the completion of the audits. Sending notification letters, scheduling audits, receiving tax returns including internal reports and backup for allowable deductions plus all other documents as deemed necessary to acquire an understanding of the businesses activities, accounting system, reports, documents, and tax reporting procedures for the completions of the audit. Review the submitted documents to determine the scope of the audit and ascertain whether the business reported correctly, a credit is due if over reported or fees and penalties are due if business under reported gross. Check the current classifications against the business NAICS classification on the Federal Tax Returns to insure the right classification has been used during the audited years and make any changes if necessary during the audit. Confirm the ownership of the business location to see if the ownership of the business and the property are connected and if so

ensure that a commercial property license has been issued and reported correctly. If no commercial property license collect licenses in conjunction with audit. Complete the documents that identify the scope of the audit with the reporting errors which include the audit worksheet and the audit findings letter including a breakdown of the audit findings, the appeal procedure, and due date for payments. Collect delinquent/outstanding audit fees and penalties through additional letter, phone contacts through to legal action. Work with businesses that appeal the audit findings through the Revenue Administrator. Maintain records/spreadsheets of businesses selected for audits, audits completed, and revenues collected.

Regulatory (30%): Maintain a thorough knowledge of all Federal, State, and local laws that pertain to licensing and audits by reading and researching changes in licensing, taxes, and case laws wots stay informed on changes in the laws and ordinances. Liaison between State offices for verification of the various licensing maintained by City businesses, the reported grosses submitted to State agencies, the State licensing classifications versus what was reported to the City. Maintain communications with regulatory staff from other cities for comparison and input in various aspects of licensing. Collect returned checks through phone and correspondence, maintain records of the revenue collected, the number of returned checks a business writes, notify businesses that their check privileges have been stopped and keep Revenue staff apprised of those businesses with no check privileges.

Assist Revenue Administrator (20%): Assist the Revenue Administrator in the preparation, teaching, and testing on business license procedures for new employees. Work on special projects, prepares special reports, etc. at the direction of supervisor and department head. Provide input on development and revision of some aspects of reports and correspondence as it concerns licensing and special projects. Provide customer service for internal and external customers by responding to questions and concerns, providing interpretation and explanations regarding Federal, State, and local laws in cases.

Administrative/Customer Service (10%): Work with businesses on verification of allowable ordinance deductions, questions on reporting periods and methods and amended license returns initiated by business representatives. Ability to communicate with people of varied backgrounds in response to phone, correspondence, and personal contact in providing information concerning issues related to business license requirements, returned checks, audits and the interpretations of the laws that pertain to these issues. Research through the county property tax records for property ownership for commercial property licenses as they relate to audits. Maintain spreadsheet of all revenues collected through audits, bad checks, additional licenses in conjunction with an audit or change o ownership, false burglar alarms, or any special circumstances.

Other duties and responsibilities as assigned.

Physical Demands

Overall Strength Demands: Sedentary strength demands include exerting up to 10 pounds occasionally or negligible weights frequently; sitting most of the time.

Physical Demands: Continuously requires fine dexterity, sitting, vision, and talking. Frequently requires handling, hearing, and twisting. Occasionally requires standing, walking, carrying, reaching, kneeling, pushing/pulling, and bending. Rarely requires climbing.

Machines, Tools, Equipment, and Work Aids: Telephone, fax, computer, calculator, copier

Computer Equipment and Software: Computer, printer, scanner, HTE, Naviline, Paperport, Microsoft Excel, Microsoft Word, Microsoft Outlook

Working Conditions

Overall Working Conditions: Good: Relatively free from unpleasant environmental conditions or hazards.

Environmental Factors: None.

Health and Safety: None.

Primary Work Location: Office Environment.

Protective Equipment Required: None.

Non-Physical Demands

Frequently requires time pressures, frequent change of tasks, performing multiple tasks simultaneously, and tedious or exacting work. Occasionally requires irregular schedule/overtime and working closely with others as part of a team. Rarely requires noisy/distracting environment.

Job Requirements

Formal Education: Bachelor's degree or equivalent in accounting or business is required.

Experience: Over four years of experience in accounting or finance is required.

Driver's License Required: Class D South Carolina license.

Certifications and Other Requirements: None.

Job Demands

Reading: Advanced Level: Ability to read, analyze, and interpret general business periodicals, professional journals, technical journals and procedures, financial reports, legal documents, and governmental regulations as well as literature, books, reviews, reports, and abstracts.

Math: Intermediate Level: Ability to deal with a system of real numbers; and practical application of fractions, percentages, ratios/proportions and measurement.

Writing: Intermediate Level: Ability to write reports, prepare business letters, summaries, meeting minutes, and emails using proper format, punctuation, spelling, and grammar, using all parts of speech.

Human Collaboration Skills: Decisions regarding interpretation of existing policies may be made. Contacts may involve stressful, negative interactions requiring high levels of tact and the ability to

respond to aggressive interpersonal interactions. Elements of persuasion may be necessary to gain cooperation and acceptance of ideas. Work has a moderate impact on the organization. External contacts include S.C. Department of Revenue and the general public. Internal contacts include all City Departments.

Management and Supervision: Job has no responsibility for the direction or supervision of others.

Technical Skill: Skilled: Work requires a comprehensive, practical knowledge of a technical field with use of analytical judgment and decision-making abilities appropriate to the work environment of the organization. Advanced application: Work affects accuracy of multiple projects.

Fiscal Responsibility: Position may make requests for budget allocations, but has no direct fiscal authority.

Freedom to Act and Impact of Action

Receive General Direction: The employee normally performs the job by following established standard operating procedures and/or policies. There is a choice of the appropriate procedure or policy to apply to duties. Performance reviewed periodically. Moderate impact of action: Moderate benefits or costs in time, money, or public/employee relations.

Disclaimer

The above information on this description has been designed to indicate the general nature and level of work performed by employees within this classification. It is not designed to contain or be interpreted as a comprehensive inventory of all duties, responsibilities, and qualifications required of employees assigned to this job.